



GUNN & LEE, P.C.

Donald D. Lee*
Michelle L. Evans
John C. Cave
Miguel Villarreal, Jr.
Robert A. McFall °

Of Counsel:
Kenneth A. Keeling†
James E. Hudson III†
Kimberly Dinkins†

Attorneys at Law
700 N. St. Mary's Street, Suite 1500
San Antonio, Texas 78205
Telephone: (210) 886-9500
Facsimile: (210) 886-9883
E-mail: mevans@gunn-lee.com
Web Site: www.gunn-lee.com

* Board Certified -
Civil Trial Law

° Patent Agent Consultant

† Houston, Texas, Office
(713) 680-1447

C. Donald Gunn
(1936-1999)

P-5435(DIV2)

November 16, 2004

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

RE: U.S. Divisional Patent Application Serial No. 10/601,795 filed June 23, 2003, entitled "Ultra Fine Dead Sea Mineral Compound and Method of Manufacture

Dear Sir:

Enclosed please find the following items for filing on the above referenced divisional patent application:

1. Response to Office Action of August 18, 2004 with Certificate of Mailing; and
2. Revocation of Power of Attorney and Appointment of New Attorney with Certificate of Mailing.

Please stamp the enclosed acknowledgment card with the date of receipt and return to my office.

Sincerely,

Miguel Villarreal, Jr.

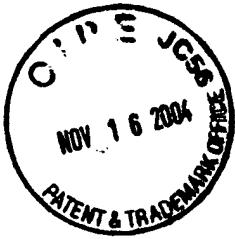
Enclosures

cc: Morris Samelson

MV/ks

G:\TDL\EarthSalts\P-5435(DIV2)\OA Resp Aug 18 & POA Cover Ltr.doc

Send correspondence to, or direct telephone calls to:



GUNN & LEE, P.C.
700 North St. Mary's Street, Suite 1500
San Antonio, TX 78205-3596
(210) 886-9500
(210) 886-9883 (Fax)

By:


Miguel Villarreal, Jr.
Regis No. 55,700

CERTIFICATE OF MAILING

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited on the date shown below with the United States Postal Service in an envelope addressed to the "Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450", as follows:

<u>37 CFR 1.8(a)</u>	<u>37 CFR 1.10</u>
<input type="checkbox"/> With sufficient postage as First Class Mail.	<input checked="" type="checkbox"/> As "Express Mail Post Office to Addressee", Mailing Label No. <u>EV400366400US</u>
Date: _____, 2004	Date: <u>November 16</u> , 2004

Kerryle Stevens
Printed Name of Person Mailing Paper or Fee

Kerryle Stevens
Signature of Person Mailing Paper or Fee